

Introduced June 6, 2011
Public Hearing June 20, 2011
Council Action July 28, 2011
Executive Action _____
Effective Date _____

County Council Of Howard County, Maryland

2011 Legislative Session

Legislative Day No. 7

Bill No. 30 -2011

Introduced by: Courtney Watson
Co-sponsored by: Greg Fox

AN ACT establishing a tax credit against the Howard County real property tax for certain nonprofit swim clubs under certain conditions; establishing the duration of the credit; providing for an application procedure; and generally relating to property tax credits in Howard County.

Introduced and read first time June 6, 2011. Ordered posted and hearing scheduled.

By order Stephen M LeGendre
Stephen LeGendre, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on June 20, 2011.

Amended and Tabled July 5, 2011

By order Stephen M LeGendre
Stephen LeGendre, Administrator

This Bill was read the third time on July 28, 2011 and Passed _____, Passed with amendments _____, Failed ☒.

By order Stephen M LeGendre
Stephen LeGendre, Administrator

Sealed with the County Seal and presented to the County Executive for approval this _____ day of _____, 2011 at _____ a.m./p.m.

By order _____
Stephen LeGendre, Administrator

Approved/Vetoed by the County Executive _____, 2011

Ken Ulman, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; Underlining indicates material added by amendment

1 *Section 1. Be It Enacted by the County Council of Howard County, Maryland, that the Howard*
2 *County Code is amended as follows:*

3 *By adding Section 20.129C to:*

4 *Title 20. Taxes, Charges, And Fees.*

5
6 **Title 20. Taxes, Charges, And Fees.**

7 **Subtitle 1. Real Property Tax; Administration, Credits, And Enforcement.**

8 **Part III. State-Authorized Howard County Tax Credits.**

9
10 **SEC. 20.129C. PROPERTY TAX CREDIT FOR NONPROFIT SWIM CLUBS.**

11 **(A) IN GENERAL.**

12 IN ACCORDANCE WITH § 9-244 OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF
13 MARYLAND, THE OWNER OF REAL PROPERTY MAY RECEIVE A PROPERTY TAX CREDIT EQUAL TO 100 % OF
14 THE COUNTY PROPERTY TAX IMPOSED ON THE REAL PROPERTY IF:

15 (1) THE PROPERTY IS A SWIM CLUB THAT USES ITS FACILITY EXCLUSIVELY TO PROVIDE A
16 RECREATIONAL OUTLET FOR A LOCAL COMMUNITY; AND

17 (2) THE OWNER IS A NON-PROFIT ENTITY THAT IS ORGANIZED EXCLUSIVELY AS A SWIMMING
18 CLUB.

19 **(B) DURATION.**

20 THE TAX CREDIT AUTHORIZED BY THIS SECTION CONTINUES AS LONG AS THE OWNER AND
21 PROPERTY REMAIN QUALIFIED UNDER SUBSECTION (A) OF THIS SECTION.

22 **(C) APPLICATION.**

23 TO RECEIVE THE CREDIT, A PROPERTY OWNER SHALL SUBMIT AN APPLICATION TO THE
24 DEPARTMENT OF FINANCE:

25 (1) ON THE FORM THAT THE DEPARTMENT OF FINANCE REQUIRES;

26 (2) THAT DEMONSTRATES THAT THE OWNER IS ENTITLED TO THE CREDIT; AND

27 (3) ON OR BEFORE THE DATE THAT THE DEPARTMENT OF FINANCE SETS.

28
29 *Section 2. And Be It Further Enacted by the County Council of Howard County, Maryland that this*
30 *Act shall apply to tax years beginning after June 30, 2012.*

31
32 *Section 3. And Be It Further Enacted by the County Council of Howard County, Maryland that this*
33 *Act shall become effective 61 days after its enactment.*

Amendment 1
Council Bill No. 30 - 2011

BY: Courtney Watson

Legislative Day No. 9
Date: July 5, 2011

Amendment No. 1

(This amendment changes the amount of the tax credit.)

- 1 On page 1, in line 13, strike "100%" and substitute "60%".
2

ADOPTED _____

FAILED July 28, 2011

SIGNATURE Stephen M. Bell

Amendment 2 to Council Bill No. 30 -2011

BY: Courtney Watson

Legislative Day No. 9

Date: July 5, 2011

Amendment No. 2

(This amendment broadens the kinds of entities that may receive the credit.)

- 1 On page 1, strike line 17 through the end of line 18 and substitute "(2) THE OWNER IS A
- 2 NONPROFIT SWIM CLUB THAT USES ITS FACILITY EXCLUSIVELY TO PROVIDE A RECREATIONAL
- 3 OUTLET FOR A LOCAL COMMUNITY."

ADOPTED July 5, 2011
FAILED _____
SIGNATURE Stephen M. Felder

Amendment 3 to Council Bill No. 30 - 2011

BY: Calvin Ball

Legislative Day No. 9

Date: July 28, 2011

Amendment No. 3

(This amendment sunsets the credit after 5 years.)

- 1 On page 1, in line 30, after "2012" insert: "and continuing for a period of 5 years and, at
2 the end of the tax year beginning after June 30, 2017, with no further action required by
3 the County Council, this Act shall be abrogated and of no further force and effect".
4

ADOPTED _____

FAILED July 28, 2011

SIGNATURE Stephen W. Legendre

Amendment 1 to Amendment 3 to Council Bill No. 30 - 2011

BY: Courtney Watson

Legislative Day No. 9

Date: July 28, 2011

Amendment 1 to Amendment No. 3

(This amendment sunsets the credit after 3 years.)

- 1 In line 1, strike "5" and substitute "3" and in line 2, strike "2017" and substitute "2015".

ADOPTED _____
FAILED July 28, 2011
SIGNATURE Stephen M. Gendron